

Lampiran 4

Data Perhitungan Perubahan Persediaan

$$\Delta \text{Persediaan} = \text{Persediaan}_{t+1} - \text{Persediaan}_t$$

No	Kode Perusahaan	2011		
		Persediaan _{t+1} (2012)	Persediaan _t (2011)	ΔPersediaan
		a	b	a-b
1	ADES	74.592.000.000	38.965.000.000	35.627.000.000
2	AISA	602.660.000.000	331.899.000.000	270.761.000.000
3	AMFG	671.664.000.000	594.380.000.000	77.284.000.000
4	ARNA	52.092.182.453	35.613.688.330	16.478.494.123
5	ASII	15.285.000.000.000	11.990.000.000.000	3.295.000.000.000
6	AUTO	1.155.235.000.000	955.369.000.000	199.866.000.000
7	BUDI	300.744.000.000	387.085.000.000	-86.341.000.000
8	CPIN	3.366.317.000.000	2.339.543.000.000	1.026.774.000.000
9	DLTA	106.065.078.000	84.457.599.000	21.607.479.000
10	DVLA	132.822.565.000	118.443.591.000	14.378.974.000
11	EKAD	81.649.066.066	73.015.114.568	8.633.951.498
12	HMSP	15.669.906.000.000	8.913.348.000.000	6.756.558.000.000
13	ICBP	1.812.887.000.000	1.629.883.000.000	183.004.000.000
14	IGAR	86.330.699.896	79.130.210.954	7.200.488.942
15	INDF	7.786.166.000.000	6.547.161.000.000	1.239.005.000.000
16	INTP	1.470.305.000.000	1.327.720.000.000	142.585.000.000
17	KAEF	530.417.299.657	456.068.713.230	74.348.586.427
18	KLBF	2.115.483.766.910	1.705.189.186.310	410.294.580.600
19	LION	100.544.652.271	103.979.114.592	-3.434.462.321
20	LMSH	34.376.450.775	33.884.617.486	491.833.289
21	MERK	237.577.457.000	123.558.509.000	114.018.948.000
22	PRAS	119.894.122.220	108.657.694.274	11.236.427.946
23	ROTI	22.598.712.855	16.305.869.407	6.292.843.448
24	SCCO	215.827.086.051	202.116.192.397	13.710.893.654
25	SKLT	60.792.067.626	47.259.842.444	13.532.225.182
26	SMCB	687.087.000.000	570.459.000.000	116.628.000.000
27	SMGR	2.284.905.292.000	2.006.660.281.000	278.245.011.000
28	SMSM	429.089.000.000	380.367.508.882	48.721.491.118
29	SQBB	35.331.461.000	27.904.913.000	7.426.548.000
30	STTP	242.653.601.169	161.699.916.410	80.953.684.759

31	TCID	260.765.704.853	278.433.445.457	-17.667.740.604
32	TOTO	331.838.555.943	280.976.518.210	50.862.037.733
33	TRST	380.896.442.780	377.928.688.905	2.967.753.875
34	TSPC	764.579.315.527	726.343.386.672	38.235.928.855
35	UNVR	2.061.899.000.000	1.812.821.000.000	249.078.000.000

Sumber : www.idx.co.id

No	Kode Perusahaan	2012		
		Persediaan _{t+1} (2013)	Persediaan _t (2012)	ΔPersediaan
		a	b	a-b
1	ADES	84.788.000.000	74.592.000.000	10.196.000.000
2	AISA	1.023.728.000.000	602.660.000.000	421.068.000.000
3	AMFG	689.093.000.000	671.664.000.000	17.429.000.000
4	ARNA	56.150.531.321	52.092.182.453	4.058.348.868
5	ASII	14.433.000.000.000	15.285.000.000.000	-852.000.000.000
6	AUTO	1.472.428.000.000	1.155.235.000.000	317.193.000.000
7	BUDI	232.695.000.000	300.744.000.000	-68.049.000.000
8	CPIN	4.030.952.000.000	3.366.317.000.000	664.635.000.000
9	DLTA	176.233.006.000	106.065.078.000	70.167.928.000
10	DVLA	206.681.880.000	132.822.565.000	73.859.315.000
11	EKAD	109.379.000.446	81.649.066.066	27.729.934.380
12	HMSP	17.332.558.000.000	15.669.906.000.000	1.662.652.000.000
13	ICBP	2.868.722.000.000	1.812.887.000.000	1.055.835.000.000
14	IGAR	101.008.221.352	86.330.699.896	14.677.521.456
15	INDF	8.160.539.000.000	7.786.166.000.000	374.373.000.000
16	INTP	1.473.645.000.000	1.470.305.000.000	3.340.000.000
17	KAEF	640.909.360.172	530.417.299.657	110.492.060.515
18	KLBF	3.053.494.513.851	2.115.483.766.910	938.010.746.941
19	LION	131.686.421.880	100.544.652.271	31.141.769.609
20	LMSH	37.794.300.793	34.376.450.775	3.417.850.018
21	MERK	249.318.913.000	237.577.457.000	11.741.456.000
22	PRAS	153.754.605.992	119.894.122.220	33.860.483.772
23	ROTI	36.523.703.417	22.598.712.855	13.924.990.562
24	SCCO	299.424.993.216	215.827.086.051	83.597.907.165
25	SKLT	70.556.604.227	60.792.067.626	9.764.536.601
26	SMCB	591.057.000.000	687.087.000.000	-96.030.000.000
27	SMGR	2.645.892.517.000	2.284.905.292.000	360.987.225.000
28	SMSM	401.681.000.000	429.089.000.000	-27.408.000.000
29	SQBB	41.238.064.000	35.331.461.000	5.906.603.000

30	STTP	285.793.392.774	242.653.601.169	43.139.791.605
31	TCID	330.318.448.755	260.765.704.853	69.552.743.902
32	TOTO	359.986.764.460	331.838.555.943	28.148.208.517
33	TRST	558.872.700.036	380.896.442.780	177.976.257.256
34	TSPC	1.000.694.231.080	764.579.315.527	236.114.915.553
35	UNVR	2.084.331.000.000	2.061.899.000.000	22.432.000.000

Sumber : www.idx.co.id

No	Kode Perusahaan	2013		
		Persediaan _{t+1} (2014)	Persediaan _t (2013)	ΔPersediaan
		a	b	a-b
1	ADES	92.474.000.000	84.788.000.000	7.686.000.000
2	AISA	1.240.358.000.000	1.023.728.000.000	216.630.000.000
3	AMFG	745.048.000.000	689.093.000.000	55.955.000.000
4	ARNA	58.178.336.958	56.150.531.321	2.027.805.637
5	ASII	16.986.000.000.000	14.433.000.000.000	2.553.000.000.000
6	AUTO	1.718.683.000.000	1.472.428.000.000	246.255.000.000
7	BUDI	269.981.000.000	232.695.000.000	37.286.000.000
8	CPIN	4.321.016.000.000	4.030.952.000.000	290.064.000.000
9	DLTA	197.437.057.000	176.233.006.000	21.204.051.000
10	DVLA	227.049.816.000	206.681.880.000	20.367.936.000
11	EKAD	162.138.882.145	109.379.000.446	52.759.881.699
12	HMSP	17.431.586.000.000	17.332.558.000.000	99.028.000.000
13	ICBP	2.813.122.000.000	2.868.722.000.000	-55.600.000.000
14	IGAR	119.618.779.661	101.008.221.352	18.610.558.309
15	INDF	8.446.349.000.000	8.160.539.000.000	285.810.000.000
16	INTP	1.665.546.000.000	1.473.645.000.000	191.901.000.000
17	KAEF	687.406.883.246	640.909.360.172	46.497.523.074
18	KLBF	3.090.544.151.155	3.053.494.513.851	37.049.637.304
19	LION	152.663.366.101	131.686.421.880	20.976.944.221
20	LMSH	31.012.674.869	37.794.300.793	-6.781.625.924
21	MERK	183.724.387.000	249.318.913.000	-65.594.526.000
22	PRAS	205.840.908.489	153.754.605.992	52.086.302.497
23	ROTI	40.795.755.774	36.523.703.417	4.272.052.357
24	SCCO	274.129.087.012	299.424.993.216	-25.295.906.204
25	SKLT	73.181.753.579	70.556.604.227	2.625.149.352
26	SMCB	736.995.000.000	591.057.000.000	145.938.000.000
27	SMGR	2.811.704.405.000	2.645.892.517.000	165.811.888.000
28	SMSM	432.027.000.000	401.681.000.000	30.346.000.000

29	SQBB	43.373.562.000	41.238.064.000	2.135.498.000
30	STTP	309.595.185.554	285.793.392.774	23.801.792.780
31	TCID	419.658.098.409	330.318.448.755	89.339.649.654
32	TOTO	452.112.191.566	359.986.764.460	92.125.427.106
33	TRST	509.899.015.645	558.872.700.036	-48.973.684.391
34	TSPC	1.056.050.634.231	1.000.694.231.080	55.356.403.151
35	UNVR	2.325.989.000.000	2.084.331.000.000	241.658.000.000

Sumber : www.idx.co.id

No	Kode Perusahaan	2014		
		Persediaan _{t+1} (2015)	Persediaan _t (2014)	ΔPersediaan
		a	b	a-b
1	ADES	99.210.000.000	92.474.000.000	6.736.000.000
2	AISA	1.569.104.000.000	1.240.358.000.000	328.746.000.000
3	AMFG	861.194.000.000	745.048.000.000	116.146.000.000
4	ARNA	83.987.840.161	58.178.336.958	25.809.503.203
5	ASII	18.337.000.000.000	16.986.000.000.000	1.351.000.000.000
6	AUTO	1.749.263.000.000	1.718.683.000.000	30.580.000.000
7	BUDI	370.284.000.000	269.981.000.000	100.303.000.000
8	CPIN	5.454.001.000.000	4.321.016.000.000	1.132.985.000.000
9	DLTA	181.162.743.000	197.437.057.000	-16.274.314.000
10	DVLA	198.658.033.000	227.049.816.000	-28.391.783.000
11	EKAD	114.682.749.936	162.138.882.145	-47.456.132.209
12	HMSP	19.071.523.000.000	17.431.586.000.000	1.639.937.000.000
13	ICBP	2.546.835.000.000	2.813.122.000.000	-266.287.000.000
14	IGAR	112.347.499.544	119.618.779.661	-7.271.280.117
15	INDF	7.627.360.000.000	8.446.349.000.000	-818.989.000.000
16	INTP	1.521.197.000.000	1.665.546.000.000	-144.349.000.000
17	KAEF	742.317.799.941	687.406.883.246	54.910.916.695
18	KLBF	3.003.149.535.671	3.090.544.151.155	-87.394.615.484
19	LION	147.350.263.810	152.663.366.101	-5.313.102.291
20	LMSH	22.493.024.478	31.012.674.869	-8.519.650.391
21	MERK	161.124.628.000	183.724.387.000	-22.599.759.000
22	PRAS	286.944.128.546	205.840.908.489	81.103.220.057
23	ROTI	43.169.425.832	40.795.755.774	2.373.670.058
24	SCCO	293.477.384.474	274.129.087.012	19.348.297.462
25	SKLT	80.328.938.283	73.181.753.579	7.147.184.704
26	SMCB	553.364.000.000	736.995.000.000	-183.631.000.000
27	SMGR	2.408.974.072.000	2.811.704.405.000	-402.730.333.000

28	SMSM	560.755.000.000	432.027.000.000	128.728.000.000
29	SQBB	57.152.273.000	43.373.562.000	13.778.711.000
30	STTP	298.729.619.637	309.595.185.554	-10.865.565.917
31	TCID	382.731.850.133	419.658.098.409	-36.926.248.276
32	TOTO	603.335.063.226	452.112.191.566	151.222.871.660
33	TRST	581.817.476.600	509.899.015.645	71.918.460.955
34	TSPC	1.232.919.055.623	1.056.050.634.231	176.868.421.392
35	UNVR	2.297.502.000.000	2.325.989.000.000	-28.487.000.000

Sumber : www.idx.co.id

No	Kode Perusahaan	2015		
		Persediaan _{t+1} (2016)	Persediaan _t (2015)	ΔPersediaan
		a	b	a-b
1	ADES	95.474.000.000	99.210.000.000	-3.736.000.000
2	AISA	1.896.363.000.000	1.569.104.000.000	327.259.000.000
3	AMFG	957.425.000.000	861.194.000.000	96.231.000.000
4	ARNA	168.265.862.770	83.987.840.161	84.278.022.609
5	ASII	17.771.000.000.000	18.337.000.000.000	-566.000.000.000
6	AUTO	1.823.884.000.000	1.749.263.000.000	74.621.000.000
7	BUDI	452.315.000.000	370.284.000.000	82.031.000.000
8	CPIN	5.109.719.000.000	5.454.001.000.000	-344.282.000.000
9	DLTA	183.868.498.000	181.162.743.000	2.705.755.000
10	DVLA	209.777.851.000	198.658.033.000	11.119.818.000
11	EKAD	124.204.877.915	114.682.749.936	9.522.127.979
12	HMSP	19.442.023.000.000	19.071.523.000.000	370.500.000.000
13	ICBP	3.109.916.000.000	2.546.835.000.000	563.081.000.000
14	IGAR	111.926.303.398	112.347.499.544	-421.196.146
15	INDF	8.469.821.000.000	7.627.360.000.000	842.461.000.000
16	INTP	1.780.410.000.000	1.521.197.000.000	259.213.000.000
17	KAEF	967.326.842.652	742.317.799.941	225.009.042.711
18	KLBF	3.344.404.151.105	3.003.149.535.671	341.254.615.434
19	LION	156.466.742.733	147.350.263.810	9.116.478.923
20	LMSH	42.726.524.501	22.493.024.478	20.233.500.023
21	MERK	231.211.654.000	161.124.628.000	70.087.026.000
22	PRAS	208.914.417.489	286.944.128.546	-78.029.711.057
23	ROTI	50.746.886.585	43.169.425.832	7.577.460.753
24	SCCO	355.622.092.371	293.477.384.474	62.144.707.897
25	SKLT	90.312.510.404	80.328.938.283	9.983.572.121
26	SMCB	556.291.000.000	553.364.000.000	2.927.000.000

27	SMGR	2.671.144.517.000	2.408.974.072.000	262.170.445.000
28	SMSM	555.341.000.000	560.755.000.000	-5.414.000.000
29	SQBB	57.209.237.000	57.152.273.000	56.964.000
30	STTP	325.449.208.306	298.729.619.637	26.719.588.669
31	TCID	492.740.699.381	382.731.850.133	110.008.849.248
32	TOTO	646.863.967.025	603.335.063.226	43.528.903.799
33	TRST	621.015.089.276	581.817.476.600	39.197.612.676
34	TSPC	1.362.026.037.353	1.232.919.055.623	129.106.981.730
35	UNVR	2.318.130.000.000	2.297.502.000.000	20.628.000.000

Sumber : www.idx.co.id



Lampiran 5

Data Perhitungan Perubahan Hutang

$$\Delta \text{Hutang} = \text{Hutang}_{t+1} - \text{Hutang}_t$$

No	Kode Perusahaan	2011		
		Hutang _{t+1} (2012)	Hutang _t (2011)	ΔHutang
		a	b	a-b
1	ADES	52.144.000.000	25.400.000.000	26.744.000.000
2	AISA	67.907.000.000	30.116.000.000	37.791.000.000
3	AMFG	239.008.000.000	240.139.000.000	-1.131.000.000
4	ARNA	107.884.327.257	90.436.018.707	17.448.308.550
5	ASII	12.685.000.000.000	15.542.000.000.000	-2.857.000.000.000
6	AUTO	812.477.000.000	693.170.000.000	119.307.000.000
7	BUDI	502.424.000.000	174.617.000.000	327.807.000.000
8	CPIN	1.013.746.000.000	629.253.000.000	384.493.000.000
9	DLTA	26.760.090.000	30.093.404.000	-3.333.314.000
10	DVLA	34.553.333.000	29.288.017.000	5.265.316.000
11	EKAD	17.522.609.634	23.977.984.409	-6.455.374.775
12	HMSP	2.404.289.000.000	1.938.105.000.000	466.184.000.000
13	ICBP	1.585.180.000.000	1.274.067.000.000	311.113.000.000
14	IGAR	42.665.201.451	37.017.084.570	5.648.116.881
15	INDF	2.499.821.000.000	1.927.145.000.000	572.676.000.000
16	INTP	974.996.000.000	596.429.000.000	378.567.000.000
17	KAEF	341.133.037.547	284.234.440.350	56.898.597.197
18	KLBF	808.864.741.533	850.398.382.129	-41.533.640.596
19	LION	9.144.998.590	12.839.674.516	-3.694.675.926
20	LMSH	16.035.386.337	21.848.764.943	-5.813.378.606
21	MERK	62.401.118.000	16.295.420.000	46.105.698.000
22	PRAS	78.453.877.110	95.146.246.049	-16.692.368.939
23	ROTI	79.033.352.160	65.553.478.372	13.479.873.788
24	SCCO	383.643.821.949	368.281.220.255	15.362.601.694
25	SKLT	41.513.132.957	25.544.610.284	15.968.522.673
26	SMCB	706.881.000.000	517.954.000.000	188.927.000.000
27	SMGR	2.173.253.672.000	1.182.562.471.000	990.691.201.000
28	SMSM	97.383.000.000	106.400.932.600	-9.017.932.600
29	SQBB	7.895.087.000	10.729.622.000	-2.834.535.000
30	STTP	152.608.191.720	78.557.267.479	74.050.924.241

31	TCID	18.497.356.163	14.693.213.780	3.804.142.383
32	TOTO	148.943.740.573	155.348.580.847	-6.404.840.274
33	TRST	208.965.232.453	310.442.301.025	-101.477.068.572
34	TSPC	628.807.165.869	574.346.013.602	54.461.152.267
35	UNVR	2.764.069.000.000	2.434.260.000.000	329.809.000.000

Sumber : www.idx.co.id

No	Kode Perusahaan	2012		
		Hutang _{t+1} (2013)	Hutang _t (2012)	ΔHutang
		a	b	a-b
1	ADES	36.859.000.000	52.144.000.000	-15.285.000.000
2	AISA	127.726.000.000	67.907.000.000	59.819.000.000
3	AMFG	281.500.000.000	239.008.000.000	42.492.000.000
4	ARNA	142.434.670.278	107.884.327.257	34.550.343.021
5	ASII	17.275.000.000.000	12.685.000.000.000	4.590.000.000.000
6	AUTO	1.511.257.000.000	812.477.000.000	698.780.000.000
7	BUDI	663.754.000.000	502.424.000.000	161.330.000.000
8	CPIN	1.438.618.000.000	1.013.746.000.000	424.872.000.000
9	DLTA	44.666.958.000	26.760.090.000	17.906.868.000
10	DVLA	52.196.861.000	34.553.333.000	17.643.528.000
11	EKAD	23.731.577.562	17.522.609.634	6.208.967.928
12	HMSP	2.193.703.000.000	2.404.289.000.000	-210.586.000.000
13	ICBP	2.137.102.000.000	1.585.180.000.000	551.922.000.000
14	IGAR	65.124.310.744	42.665.201.451	22.459.109.293
15	INDF	3.677.850.000.000	2.499.821.000.000	1.178.029.000.000
16	INTP	1.007.808.000.000	974.996.000.000	32.812.000.000
17	KAEF	477.891.751.310	341.133.037.547	136.758.713.763
18	KLBF	1.151.654.579.697	808.864.741.533	342.789.838.164
19	LION	11.780.136.064	9.144.998.590	2.635.137.474
20	LMSH	8.571.060.759	16.035.386.337	-7.464.325.578
21	MERK	73.930.946.000	62.401.118.000	11.529.828.000
22	PRAS	96.992.285.410	78.453.877.110	18.538.408.300
23	ROTI	159.315.459.939	79.033.352.160	80.282.107.779
24	SCCO	499.378.052.513	383.643.821.949	115.734.230.564
25	SKLT	62.575.257.036	41.513.132.957	21.062.124.079
26	SMCB	886.165.000.000	706.881.000.000	179.284.000.000
27	SMGR	2.501.733.910.000	2.173.253.672.000	328.480.238.000
28	SMSM	164.336.000.000	97.383.000.000	66.953.000.000
29	SQBB	11.336.725.000	7.895.087.000	3.441.638.000

30	STTP	109.260.771.008	152.608.191.720	-43.347.420.712
31	TCID	92.423.374.088	18.497.356.163	73.926.017.925
32	TOTO	208.313.757.448	148.943.740.573	59.370.016.875
33	TRST	373.067.811.147	208.965.232.453	164.102.578.694
34	TSPC	745.322.935.956	628.807.165.869	116.515.770.087
35	UNVR	3.764.544.000.000	2.764.069.000.000	1.000.475.000.000

Sumber : www.idx.co.id

No	Kode Perusahaan	2013		
		Hutang _{t+1} (2014)	Hutang _t (2013)	ΔHutang
		a	b	a-b
1	ADES	64.887.000.000	36.859.000.000	28.028.000.000
2	AISA	203.490.000.000	127.726.000.000	75.764.000.000
3	AMFG	245.546.000.000	281.500.000.000	-35.954.000.000
4	ARNA	141.312.230.907	142.434.670.278	-1.122.439.371
5	ASII	18.839.000.000.000	17.275.000.000.000	1.564.000.000.000
6	AUTO	1.476.654.000.000	1.511.257.000.000	-34.603.000.000
7	BUDI	523.316.000.000	663.754.000.000	-140.438.000.000
8	CPIN	1.591.106.000.000	1.438.618.000.000	152.488.000.000
9	DLTA	32.567.481.000	44.666.958.000	-12.099.477.000
10	DVLA	37.154.607.000	52.196.861.000	-15.042.254.000
11	EKAD	37.522.678.250	23.731.577.562	13.791.100.688
12	HMSP	2.761.472.000.000	2.193.703.000.000	567.769.000.000
13	ICBP	2.264.276.000.000	2.137.102.000.000	127.174.000.000
14	IGAR	58.945.793.125	65.124.310.744	-6.178.517.619
15	INDF	3.818.843.000.000	3.677.850.000.000	140.993.000.000
16	INTP	1.174.919.000.000	1.007.808.000.000	167.111.000.000
17	KAEF	505.218.537.901	477.891.751.310	27.326.786.591
18	KLBF	1.133.092.819.659	1.151.654.579.697	-18.561.760.038
19	LION	17.298.227.668	11.780.136.064	5.518.091.604
20	LMSH	7.653.658.367	8.571.060.759	-917.402.392
21	MERK	64.086.809.000	73.930.946.000	-9.844.137.000
22	PRAS	104.989.572.611	96.992.285.410	7.997.287.201
23	ROTI	125.604.882.349	159.315.459.939	-33.710.577.590
24	SCCO	430.968.026.994	499.378.052.513	-68.410.025.519
25	SKLT	59.750.682.839	62.575.257.036	-2.824.574.197
26	SMCB	1.066.695.000.000	886.165.000.000	180.530.000.000
27	SMGR	3.031.507.612.000	2.501.733.910.000	529.773.702.000
28	SMSM	152.366.000.000	164.336.000.000	-11.970.000.000

29	SQBB	32.109.165.000	11.336.725.000	20.772.440.000
30	STTP	165.403.967.607	109.260.771.008	56.143.196.599
31	TCID	84.414.514.626	92.423.374.088	-8.008.859.462
32	TOTO	245.990.938.864	208.313.757.448	37.677.181.416
33	TRST	365.444.351.216	373.067.811.147	-7.623.459.931
34	TSPC	817.555.774.400	745.322.935.956	72.232.838.444
35	UNVR	4.631.547.000.000	3.764.544.000.000	867.003.000.000

Sumber : www.idx.co.id

No	Kode Perusahaan	2014		
		Hutang _{t+1} (2015)	Hutang _t (2014)	ΔHutang
		a	b	a-b
1	ADES	68.230.000.000	64.887.000.000	3.343.000.000
2	AISA	351.646.000.000	203.490.000.000	148.156.000.000
3	AMFG	277.988.000.000	245.546.000.000	32.442.000.000
4	ARNA	187.557.323.358	141.312.230.907	46.245.092.451
5	ASII	20.557.000.000.000	18.839.000.000.000	1.718.000.000.000
6	AUTO	1.450.986.000.000	1.476.654.000.000	-25.668.000.000
7	BUDI	537.223.000.000	523.316.000.000	13.907.000.000
8	CPIN	2.463.768.000.000	1.591.106.000.000	872.662.000.000
9	DLTA	44.310.467.000	32.567.481.000	11.742.986.000
10	DVLA	52.659.008.000	37.154.607.000	15.504.401.000
11	EKAD	30.906.095.334	37.522.678.250	-6.616.582.916
12	HMSP	3.191.113.000.000	2.761.472.000.000	429.641.000.000
13	ICBP	2.190.692.000.000	2.264.276.000.000	-73.584.000.000
14	IGAR	54.522.204.000	58.945.793.125	-4.423.589.125
15	INDF	3.584.904.000.000	3.818.843.000.000	-233.939.000.000
16	INTP	1.103.303.000.000	1.174.919.000.000	-71.616.000.000
17	KAEF	531.114.276.651	505.218.537.901	25.895.738.750
18	KLBF	1.068.665.524.042	1.133.092.819.659	-64.427.295.617
19	LION	14.053.994.484	17.298.227.668	-3.244.233.184
20	LMSH	4.285.368.280	7.653.658.367	-3.368.290.087
21	MERK	69.098.984.000	64.086.809.000	5.012.175.000
22	PRAS	151.823.995.426	104.989.572.611	46.834.422.815
23	ROTI	159.666.893.953	125.604.882.349	34.062.011.604
24	SCCO	305.044.642.787	430.968.026.994	-125.923.384.207
25	SKLT	67.428.287.699	59.750.682.839	7.677.604.860
26	SMCB	1.082.122.000.000	1.066.695.000.000	15.427.000.000
27	SMGR	3.783.245.999.000	3.031.507.612.000	751.738.387.000

28	SMSM	176.751.000.000	152.366.000.000	24.385.000.000
29	SQBB	48.952.359.000	32.109.165.000	16.843.194.000
30	STTP	141.269.291.565	165.403.967.607	-24.134.676.042
31	TCID	77.814.480.344	84.414.514.626	-6.600.034.282
32	TOTO	218.989.501.751	245.990.938.864	-27.001.437.113
33	TRST	265.387.619.943	365.444.351.216	-100.056.731.273
34	TSPC	1.299.666.799.682	817.555.774.400	482.111.025.282
35	UNVR	4.842.170.000.000	4.631.547.000.000	210.623.000.000

Sumber : www.idx.co.id

No	Kode Perusahaan	2015		
		Hutang _{t+1} (2016)	Hutang _t (2015)	ΔHutang
		a	b	a-b
1	ADES	56.798.000.000	68.230.000.000	-11.432.000.000
2	AISA	157.635.000.000	351.646.000.000	-194.011.000.000
3	AMFG	308.377.000.000	277.988.000.000	30.389.000.000
4	ARNA	206.152.925.328	187.557.323.358	18.595.601.970
5	ASII	22.489.000.000.000	20.557.000.000.000	1.932.000.000.000
6	AUTO	1.562.353.000.000	1.450.986.000.000	111.367.000.000
7	BUDI	201.744.000.000	537.223.000.000	-335.479.000.000
8	CPIN	1.266.946.000.000	2.463.768.000.000	-1.196.822.000.000
9	DLTA	29.442.223.000	44.310.467.000	-14.868.244.000
10	DVLA	51.569.657.000	52.659.008.000	-1.089.351.000
11	EKAD	23.105.497.837	30.906.095.334	-7.800.597.497
12	HMSP	3.870.617.000.000	3.191.113.000.000	679.504.000.000
13	ICBP	2.692.349.000.000	2.190.692.000.000	501.657.000.000
14	IGAR	46.385.920.164	54.522.204.000	-8.136.283.836
15	INDF	3.537.873.000.000	3.584.904.000.000	-47.031.000.000
16	INTP	1.518.841.000.000	1.103.303.000.000	415.538.000.000
17	KAEF	895.125.713.441	531.114.276.651	364.011.436.790
18	KLBF	1.127.307.240.258	1.068.665.524.042	58.641.716.216
19	LION	17.015.212.979	14.053.994.484	2.961.218.495
20	LMSH	16.570.800.363	4.285.368.280	12.285.432.083
21	MERK	54.481.568.000	69.098.984.000	-14.617.416.000
22	PRAS	146.488.628.923	151.823.995.426	-5.335.366.503
23	ROTI	172.453.494.255	159.666.893.953	12.786.600.302
24	SCCO	544.970.973.157	305.044.642.787	239.926.330.370
25	SKLT	65.418.131.265	67.428.287.699	-2.010.156.434
26	SMCB	1.121.004.000.000	1.082.122.000.000	38.882.000.000

27	SMGR	4.077.757.062.000	3.783.245.999.000	294.511.063.000
28	SMSM	245.818.000.000	176.751.000.000	69.067.000.000
29	SQBB	56.958.027.000	48.952.359.000	8.005.668.000
30	STTP	168.672.040.993	141.269.291.565	27.402.749.428
31	TCID	64.247.458.148	77.814.480.344	-13.567.022.196
32	TOTO	197.021.956.266	218.989.501.751	-21.967.545.485
33	TRST	365.124.447.698	265.387.619.943	99.736.827.755
34	TSPC	1.179.418.554.788	1.299.666.799.682	-120.248.244.894
35	UNVR	4.641.910.000.000	4.842.170.000.000	-200.260.000.000

Sumber : www.idx.co.id



Lampiran 7

Data Hasil Output SPSS Statistik Deskriptif

```
FREQUENCIES VARIABLES=X1 X2 X3 Y  
  /STATISTICS=STDDEV MINIMUM MAXIMUM MEAN  
  
  /ORDER=ANALYSIS.
```

Frequencies

[DataSet0]

Statistics

	Laba Bersih	Perubahan Persediaan	Perubahan Hutang Usaha	Arus Kas Operasi
N Valid	140	140	140	140
Missing	0	0	0	0
Mean	1.806.173.776.864	205.634.412.881	143.197.635.488	1.793.097.084.362
Std. Deviation	4.084.953.420.654	731.189.379.342	544.429.846.303	3.772.515.545.738
Minimum	1.946.486.915	-852.000.000.000	-2.857.000.000.000	1.646.000.000
Maximum	22.742.000.000.000	6.756.558.000.000	4.590.000.000.000	26.290.000.000.000

Lampiran 8

Data Hasil Output SPSS Uji Normalitas

```

NPAR TESTS
  /K-S(NORMAL)=X1 X2 X3 Y
  /MISSING ANALYSIS.
  
```

NPar Tests

[DataSet0]

One-Sample Kolmogorov-Smirnov Test

		Laba Bersih	Perubahan Persediaan	Perubahan Hutang	Arus Kas Masa Mendatang
N		140	140	140	140
Normal Parameters ^a	Mean	1.806.173.776.864	205.634.412.881	143.197.635.488	1.793.097.084.362
	Std. Deviation	4.084.953.420.654	731.189.379.342	544.429.846.303	3.772.515.545.738
Most Extreme Differences	Absolute	.329	.325	.295	.328
	Positive	.303	.325	.281	.328
	Negative	-.329	-.297	-.295	-.317
Kolmogorov-Smirnov Z		3.897	3.851	3.493	3.878
Asymp. Sig. (2-tailed)		.117	.998	.769	.263

a. Test distribution is Normal.

Lampiran 9

Data Hasil Output SPSS Uji Autokorelasi

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3
  /RESIDUALS DURBIN
  /SAVE ZRESID.
```

Regression

[DataSet0]

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Perubahan Hutang, Laba Bersih, Perubahan Persediaan ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Arus Kas Masa Mendatang

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.936 ^a	.876	.873	1.345E12	1.831

a. Predictors: (Constant), Perubahan Hutang, Perubahan Persediaan, Laba Bersih

b. Dependent Variable: Arus Kas Masa Mendatang

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.732E27	3	5.774E26	319.241	.000 ^a
	Residual	2.460E26	136	1.809E24		
	Total	1.978E27	139			

a. Predictors: (Constant), Perubahan Hutang, Perubahan Persediaan, Laba Bersih

b. Dependent Variable: Arus Kas Masa Mendatang

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.666E11	1.253E11		2.127	.035
	Laba Bersih	.818	.037	.886	22.050	.000
	Perubahan Persediaan	-.660	.186	-.128	-3.539	.001
	Perubahan Hutang	1.290	.246	.186	5.248	.000

a. Dependent Variable: Arus Kas Masa Mendatang

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	9.60E10	2.54E13	1.79E12	3.530E12	140
Residual	-7.256E12	6.596E12	.000	1.330E12	140
Std. Predicted Value	-.481	6.673	.000	1.000	140
Std. Residual	-5.395	4.904	.000	.989	140

a. Dependent Variable: Arus Kas Masa Mendatang

Lampiran 10

Data Hasil Output SPSS Uji Multikolonearitas

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3
  /SAVE RESID.
  
```

Regression

[DataSet0]

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Perubahan Hutang, Laba Bersih, Perubahan Persediaan ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Arus Kas Masa Mendatang

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.936 ^a	.876	.873	1.345E12

a. Predictors: (Constant), Perubahan Hutang, Perubahan Persediaan, Laba Bersih

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.732E27	3	5.774E26	319.241	.000 ^a
	Residual	2.460E26	136	1.809E24		
	Total	1.978E27	139			

a. Predictors: (Constant), Perubahan Hutang, Perubahan Persediaan, Laba Bersih

b. Dependent Variable: Arus Kas Masa Mendatang

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2.666E11	1.253E11		2.127	.035		
Laba Bersih	.818	.037	.886	22.050	.000	.567	1.765
Perubahan Persediaan	-.660	.186	-.128	-3.539	.001	.701	1.428
Perubahan Hutang	1.290	.246	.186	5.248	.000	.727	1.376

a. Dependent Variable: Arus Kas Masa Mendatang

Collinearity Diagnostics^a

Model Dimension		Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Laba Bersih	Perubahan Persediaan	Perubahan Hutang
1	1	2.028	1.000	.09	.09	.07	.06
	2	.971	1.445	.00	.00	.31	.37
	3	.707	1.693	.90	.05	.07	.06
	4	.294	2.627	.01	.85	.55	.50

a. Dependent Variable: Arus Kas Masa Mendatang

Lampiran 11

Data Hasil Output SPSS Uji Heteroskedastisitas

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT ABSResidual
  /METHOD=ENTER X1 X2 X3.
```

Regression

[DataSet0]

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Perubahan Hutang, Laba Bersih, Perubahan Persediaan ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: ABSResidual

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.753 ^a	.567	.557	7.67509E11

a. Predictors: (Constant), Perubahan Hutang, Perubahan Persediaan, Laba Bersih

b. Dependent Variable: ABSResidual

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.049E26	3	3.497E25	59.367	.000 ^a
	Residual	8.011E25	136	5.891E23		
	Total	1.850E26	139			

a. Predictors: (Constant), Perubahan Hutang, Perubahan Persediaan, Laba Bersih

b. Dependent Variable: ABSResidual

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.684E11	7.152E10		3.753	.000
	Laba Bersih	.198	.021	.702	9.361	.522
	Perubahan Persediaan	.051	.106	.032	.479	.633
	Perubahan Hutang	.161	.140	.076	1.146	.254

a. Dependent Variable: ABSResidual

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	2.5624E11	5.4698E12	6.5985E11	8.68780E11	140
Residual	-1.43679E12	5.23183E12	-.00053	7.59182E11	140
Std. Predicted Value	-.465	5.536	.000	1.000	140
Std. Residual	-1.872	6.817	.000	.989	140

a. Dependent Variable: ABSResidual

Lampiran 12

Data Hasil Output SPSS Analisis Regresi Linier, Uji T, Uji F dan Koefisien Determinasi

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3.
```

Regression

[DataSet0]

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Perubahan Hutang, Perubahan Persediaan, Laba Bersih ^a		Enter

a. All requested variables entered.

b. Dependent Variable: Arus Kas Masa Mendatang

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.936 ^a	.876	.873	1.345E12

a. Predictors: (Constant), Perubahan Hutang, Perubahan Persediaan, Laba Bersih

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.732E27	3	5.774E26	319.241	.000 ^a
	Residual	2.460E26	136	1.809E24		
	Total	1.978E27	139			

a. Predictors: (Constant), Perubahan Hutang, Perubahan Persediaan, Laba Bersih

b. Dependent Variable: Arus Kas Masa Mendatang

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.666E11	1.253E11		2.127	.035
Laba Bersih	.818	.037	.886	22.050	.000
Perubahan Persediaan	-.660	.186	-.128	-3.539	.001
Perubahan Hutang Usaha	1.290	.246	.186	5.248	.000

a. Dependent Variable: Arus Kas Masa Mendatang





Lampiran 13
Sampel Laporan Keuangan Perusahaan